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PART II—Section 3—Sub-section (ii)

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CENTRAL BOARD OF REVENUE

NOTIFICATION

INCOME-TAX

New Delhi, the 22nd July, 1963

S.O. 2116.—In exercise of the powers conferred by sub-section (1) of section 295 of the Income-tax Act, 1961 (43 of 1961) and rule 92 of the Second Schedule to that Act, the Central Board of Revenue hereby makes the following rules to amend the Income-tax (Certificate Proceedings) Rules, 1962, namely:—

1. These rules may be called the Income-tax (Certificate Proceedings) Amendment Rules, 1963.

2. In the Income-tax (Certificate Proceedings) Rules, 1962, for rules 7 and 8, the following rules shall be and shall be deemed always to have been, substituted, namely:—

"7. *Jurisdiction of other Tax Recovery Officers.*—(1) Tax Recovery Officers referred to in sub-clause (i) of clause (44) of section 2 shall exercise jurisdiction within the respective areas in which they exercise, or are authorised to exercise, the powers of a Collector under the law relating to land revenue for the time being in force in the State concerned.

(2) Tax Recovery Officers referred to in sub-clause (ii) of clause (44) of section 2 shall exercise jurisdiction in respect of such areas as the State Government concerned may direct.

8. *Transfer of proceedings from one Tax Recovery Officer to another.*—(1) With effect from the date a Tax Recovery Officer referred to in sub-clause (iii) of clause (44) of section 2 exercises jurisdiction in respect of any area, the Tax Recovery Officer referred to in sub-clause (i) or sub-clause (ii) of clause (44) of that section shall cease to exercise powers as such in that area, and any proceeding for execution of a certificate pending before such Tax Recovery Officer shall stand transferred to the first mentioned Tax Recovery Officer.

(2) The Central Government may at any time cancel the appointment of a Tax Recovery Officer referred to in sub-clause (iii) of clause (44) of section 2 for any area and with effect from the date of such cancellation, such Tax Recovery Officer shall cease to exercise powers as such in that area and any proceeding for execution of a certificate pending before such Tax Recovery Officer shall stand transferred to the Tax Recovery Officer referred to in sub-clause (ii) of clause (44) of section 2 for that area and if there is no Tax Recovery Officer referred to in sub-clause (ii) of clause (44) of that section for that area, to the Tax Recovery Officer referred to in sub-clause (i) of clause (44) of that section.

(3) A Tax Recovery Officer referred to in sub-clause (i) of clause (44) of section 2 who exercises jurisdiction in respect of any area may transfer any proceeding for execution of a certificate pending before him to a Tax Recovery Officer referred to in sub-clause (ii) of clause (44) of that section who exercises jurisdiction in respect of the same area, or any part thereof, and with effect from the date of such transfer the first mentioned Tax Recovery Officer shall cease to exercise powers as such in respect of that proceeding.

(4) Where any proceeding for execution of a certificate pending before a Tax Recovery Officer stands transferred under sub-rule (1) or sub-rule (2) or is transferred under sub-rule (3) to any other Tax Recovery Officer, the Officer to whom the proceeding stands or is transferred may continue the proceeding from the stage at which it stood immediately before such transfer and such transfer shall not render necessary the reissue of any notice, warrant, proclamation order or certificate already issued."

[No. 40 IT (F. No. 1 (235)-62/TPL.]

HARIHAR LAL, Secy.